

ANNUAL REPORT

For the Town of
LYMAN, N. H.



Year ending
December 31, 1958

TOWN OF LYMAN, NEW HAMPSHIRE

ANNUAL REPORT

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1958

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LYMAN TOWN OFFICERS

Fiscal Year 1958

Moderator

William H. Stephens, Jr.

Town Clerk and Treasurer

Bessie A. Patten

Selectmen

L. R. Welch Archie Birch Durwood D. Hubbard

Tax Collector

William H. Stephens, Jr.

Supervisors of the Checklist

Myrtle Stephens Virginia Fenoff Belle Trevena

Trustees of Trust Funds

Stella Meserve Marion Hubbard Mildred Presby

Overseer of the Poor

Clara Birch

Library Trustees

Virginia Fenoff Doris Richards

Police Officer

Irwin Hood

Dog Police

Irwin Hood

Highway Agent

Joseph Richards ,Jr.

Town House Agent

William H. Stephens, Sr.

TOWN MEETING WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 10th day of March, 1959, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects:

Article 1. To choose all necessary town officers for the ensuing year.

Article 2. To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

Article 3. To see if the town will vote to raise and appropriate the sum of two thousand two hundred fifty dollars (\$2,250.00) for the repair of town highways for the ensuing year.

Article 4. To see if the town will vote to raise and appropriate the sum of two thousand two hundred fifty dollars (\$2,250.00) for the maintenance of its winter roads.

Article 5. To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of five hundred eighty-nine dollars (\$589.00) for the same.

Article 6. To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expense of the highway department.

Article 7. To see if the town will vote to raise and appropriate the sum of one hundred and twenty-five dollars (\$125.00) for the compensation of the tax collector.

Article 8. To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the Blister Rust Control.

Article 9. To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the Lisbon District Nursing Association.

Article 10. To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) for the observance of Memorial Day.

Article 11. To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

Article 12. To see what sums of money the town will vote to raise and appropriate for the town officers' salaries and town officers' expenses.

Article 13. To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

Article 14. To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) on account of property fires.

Article 15. To see if the town will vote to raise and appropriate the sum of thirty-seven dollars and ninety-four cents (\$37.94) for the White Mountain Region Association.

Article 16. To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of the town books.

Article 17. To see if the town will vote to raise and appropriate the necessary money to defray the town's share of the cost of the Federal Social Security benefits extended to the town employees.

Article 18. To see if the town will vote to raise and appropriate two hundred dollars (\$200.00) for the upkeep of the cemeteries in the town, as required by law.

Article 19. To see if the town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) for the maintenance of its town bridges.

Article 20. To see if the town will vote to purchase any new equipment; and if so, to raise and appropriate the necessary money for the same; and if necessary, to authorize the selectmen to issue notes, or serial notes, on credit of the town, on such terms and at such rate of interest as may be necessary.

Article 21. To see if the town will authorize the selectmen to sell and dispose of any real estate acquired by the town by tax deeds.

Article 22. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

Article 23. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 17th day of February, one thousand nine hundred and fifty-nine (1959).

L. R. WELCH

ARCHIE BIRCH

DURWOOD D. HUBBARD

Selectmen of Lyman

BUDGET OF THE TOWN OF LYMAN
For Fiscal Year 1959

	1958	1959
Town Officers' Salaries	\$ 800.00	\$ 800.00
Town Officers' Expenses	700.00	700.00
Election and Registration	150.00	90.00
Expense of Town Hall	150.00	150.00
Police Department	35.00	35.00
Fire Department	100.00	100.00
Health Dept., Health Officer, District Nurse, Overseer	75.00	75.00
Blister Rust	100.00	100.00
Town Road Maintenance, Summer	2,000.00	2,250.00
Town Road Maintenance, Winter	2,000.00	2,250.00
General Expense of Highway Dept.	2,000.00	2,000.00
T. R. A. Town's Share	591.64	589.00
Libraries	20.00	20.00
Town Poor	1,000.00	1,000.00
Old Age Assistance	1,000.00	1,200.00
Memorial Day	10.00	10.00
Cemeteries	200.00	200.00
White Mts. Regional Ass'n.		37.94
Employee's Retirement and Social Security	225.00	200.00
Interest on Temporary Loans	200.00	225.00
Compensation, Tax Collector	125.00	125.00
Insurance	500.00	525.00

L. R. WELCH,
 ARCHIE BIRCH,
 DURWARD D. HUBBARD,
 Selectmen of Lyman

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1958

Land and Buildings	(256)	\$314,964.00
Electric Plants	(4)	46,162.00
Horses	(25)	1,950.00
Cows	(220)	18,665.00
Other Neat Stock	(29)	1,620.00
Boats and Launches	(33)	3,600.00
Gasoline Pumps and Tanks	(2)	250.00
Stock in Trade		1,000.00
 Total Gross Valuation, before Exemptions Allowed		 \$388,211.00
Less Soldiers' Exemptions		8,500.00
 Net Valuation on which Tax Rate is Computed		 \$379,711.00
Set Valuation on Exempted growing wood and timber.		\$ 33,625.00

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire**

February 19, 1959

Board of Selectmen
Lyman, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1958, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets

December 31, 1957 — December 31, 1958

(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1957 and December 31, 1958, are presented in Exhibit A-1. As indicated therein the financial condition of the Town changed from a Surplus of \$2,486.84 to a Net Debt of \$710.57 in 1958.

Analysis of Change in Financial Condition

(Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Decrease in Surplus (Increase In Net Debt.)

Net Budget Deficit	\$ 721.92
Tax Liens Transferred to Tax Deeds	238.42
Increase in Accounts Payable	135.95
Truck Note Issued	4,100.00
Decrease in Cash in Hands of Officials	1.12
	<hr/>
	\$ 5,197.41

Increase in Surplus (Decrease in Net Debt)

Note Paid	\$2,000.00
Change in Financial Condition	\$ 3,197.41

**Comparative Statement of Appropriations and
Expenditures-Estimated and Actual Revenues:**

(Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1958, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of \$2,302.20, less a revenue surplus of \$1,580.28, resulted in a net budget deficit of \$721.92.

Summary of Receipts and Expenditures

(Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1958, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1958, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amount of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Current Surplus:

The current surplus (excess of total assets over current liabilities) decreased by \$1,097.41, from \$2,486.84 to \$1,389.43, during 1958, as shown herewith:

	Dec. 31, 1957	Dec. 31, 1958
Total Assets	\$8,878.51	\$8,108.83
Current Liabilities	6,391.67	6,719.40
Current Surplus	\$2,486.84	\$1,389.43

Surety Bond of Town Treasurer:

The surety bond of the Town Treasurer should be increased from \$2,000.00 to \$4,000.00, in order that the amount of the bond may be more commensurate with the amount of funds in the custody of the Treasurer.

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER,
Director

**Division of Municipal Accounting
State Tax Commission**

JOSEPH W. BOUDREAU, Auditor
O. MAURICE OLESON, Accountant
LAURENCE M. BEAN, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 19, 1959

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the town of Lyman for the fiscal year ended December 31, 1958. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1958, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,
HAROLD G. FOWLER

Director,

**Division of Municipal Accounting
State Tax Commission**

Joseph W. Boudreau, Auditor
O. Maurice Oleson, Accountant
Laurence M. Bean, Accountant

EXHIBIT A-1

Town of Lyman	Comparative Balance	
Assets	Dec. 31, 1957	Dec. 31, 1958
Cash:		
In hands of Treas. \$5,267.70 \$5,024.22		
In hands of Town Clerk	9.16	8.04
In hands of Tax Collector	2.00	
	<hr/>	<hr/>
	\$5,278.86	\$5,032.26
Unredeemed Taxes:		
Levy of 1958	\$	\$1,649.68
Levy of 1957	1,561.28	634.58
Levy of 1956	575.81	351.33
Levy of 1955	336.86	
	<hr/>	<hr/>
	2,473.95	2,635.59
Uncollected Taxes:		
Levy of 1958	\$	\$ 211.10
Levy of 1957	1,008.70	109.88
Levy of 1956	8.00	6.00
Levy of 1955	4.00	4.00
State Head Taxes:		
Levy of 1958	\$	\$ 70.00
Levy of 1957	80.00	20.00
Levy of 1956	20.00	15.00
Levy of 1955	5.00	5.00
	<hr/>	<hr/>
	1,125.70	440.98
Total Assets		
Net Debt	\$8,878.51	\$8,108.83
	<hr/>	<hr/>
Grand Total		
	\$8,878.51	\$8,819.40

Sheets	As of Dec. 31, 1957 and Dec. 31, 1958		
Liabilities	Dec. 31, 1957	Dec. 31, 1958	
Accounts Payable			
Social Security	\$	\$	\$ 79.25
Withholding Tax			59.70
			138.95
Due Town Official:			
Tax Collector		3.00	3.00
Due State of N.H.:			
Special Poll Tax		3.00	
State Head Taxes and Penalties:			
Uncollected	80.00		70.00
Coll., not remitted	103.50		148.00
Yield Taxes:			
Uncollected		12.90	
Coll., not remitted		172.09	
	186.50		402.99
Due School District:			
Balance of Appropriation	6,202.17		6,174.46
Short Term Note - Truck			2,100.00
Total Liabilities			
	\$6,391.67		\$8,819.40
Surplus			
	2,486.84		
Grand Total			
	\$8,878.51		\$8,819.40

EXHIBIT A-2

TOWN OF LYMAN

Analysis of Change in Financial Condition

Fiscal Year Ended December 31, 1958

Surplus, December 31, 1957	\$2,486.84
Net Debt, December 31, 1958	710.58
Change in Financial Condition	\$3,197.41

Factors Affecting Change in Financial Condition

Decreases in Surplus: (Increases in Net Debt)

Net Budget Deficit	\$ 721.92
Tax Liens Transferred to Tax Deeds	238.42
Increase in Accounts Payable (Net)	135.95
Short Term Note - Truck	4,100.00
Decrease in Cash in Hands of Officials	1.12

\$5,197.41

Increase in Surplus (Decrease in Net Debt)

Note Paid	2,000.00
Change in Financial Condition	3,197.41

3,197.41

EXHIBIT A-3

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1958.

	Forwarded From 1957	Approp- riations	Receipts and Reim- bursements	Total Amount Available	Expendi- tures	Balances to 1959	Forwarded to 1959 Overdrafts Liabilities
Town Officers' Salaries							
Tax Collector		\$ 800.00	\$ 125.00	\$ 800.00	\$ 796.00	\$ 4.00	\$
Town Officers' Expenses		125.00		125.00	125.00		
Election & Registration Expense		700.00		700.00	584.91	115.09	
Social Security or Retirement		150.00		150.00	187.62		37.62
Town Hall & Buildings Maintenance		225.00		225.00	128.74	96.26	
Police Department		150.00		150.00	133.85	16.15	
Fire Department		35.00		35.00	30.00	5.00	
Blister Rust		100.00	.50	100.00	85.23	14.77	
Insurance		500.00	34.88	534.88	545.10	.50	
Health Department		25.00		25.00	25.00		
Town Road Aid		591.64		591.64	591.64		
Town Maintenance - Summer		2,000.00	4.00	2,004.00	2,695.08		691.08
- Winter		2,000.00	48.00	2,048.00	2,284.85		236.85
General Expenses of Highway Dept.		1,500.00	138.18	1,638.18	2,635.34		997.16
Class V Highways				2,540.61	2,801.41		260.80
Libraries				20.00	20.00		

Cont. on page 16

Old Age Assistance	1,000.00	19.63	1,019.63	864.50	155.13
Town Poor	1,000.00		1,000.00	834.72	165.28
Memorial Day	10.00		10.00	10.00	
Cemeteries	200.00		200.00	176.20	23.80
Advertising & Regional Associations	37.61		37.61	37.61	
New Construction - Bridges	500.00		500.00	378.39	121.61
New Equipment	200.00	4,100.00	4,100.00	4,546.63	446.63
Interest			200.00	231.03	31.03
Temporary Loans		8,000.00	8,000.00	8,000.00	
Short Term Note-Truck	2,000.00		2,000.00	2,100.00	100.00
County Tax	697.56		697.56	697.56	
School District:					
1957-58 Appropriation	\$ 6,202.17		\$ 6,202.17	\$ 6,202.17	
1958-59 Appropriation	9,174.46		9,174.46	3,000.00	6,174.46
Overlay, Discounts and Abatements	398.64		398.64	582.04	183.40
Town Dump				25.00	25.00
Damage and Legal Expenses				20.00	20.00
	\$ 6,202.17	\$ 24,239.91	\$ 14,885.80	\$ 45,327.88	\$ 41,455.62
					\$ 737.59
					\$ 3,039.79
					\$ 6,174.46

**EXHIBIT A-4 Statement of Estimated
and Actual Revenues and Budget Summary**

Fiscal Year Ended December 31, 1958

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest and Dividends Tax	\$ 34.06	\$ 34.10	\$.04	\$
Revenue from Yield Tax Sources	497.42	924.96	427.54	
Motor Vehicle Permits	1,000.00	1,329.56	329.56	
Dog Licenses	135.00	134.60		.40
Rent of Town Property and Equipment	200.00	508.40	308.40	
Interest on Taxes	120.00	159.47	39.47	
Head Tax Commission		50.50	50.50	
Added Taxes		239.71	239.71	
Savings Bank Tax	4.50	9.24	4.74	
Sale of Tax Deeded Property	400.00			400.00
Miscellaneous		7.52	7.52	
Sale of Equipment		325.00	325.00	
Head Tax Commission		50.00	50.50	
Added Taxes		239.00	239.00	
Taxes Committed in Excess of Budgetary Requirements		248.20	248.20	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,390.98	3,971.26	1,980.68	400.40

Budget Summary

Overdrafts of Appropriations	3,039.79
Unexpended Balances of Appropriations	\$ 737.59
	<hr/>
Net Overdraft of Appropriations	\$ 2,302.20
Actual Revenues	\$3,971.26
Estimated Revenues	2,390.98
	<hr/>
Revenue Surplus	\$1,580.28
	<hr/>
Net Budget Deficit	\$ 721.92

EXHIBIT B-1**Town of Lyman Classified Summary of Receipts****Receipts****From Local Taxes:****Levy of 1958**

Property Taxes	\$ 21,784.89
Poll Taxes	168.00
Yield Taxes	1,032.58
State Head Taxes	480.00
	————— \$ 23,465.47

Prior Year's Levy:

Property Taxes	\$ 15.95
Poll Taxes	16.00
Yield Taxes	868.87
State Head Taxes	60.00
	————— 960.82
Redemptions from Tax Sales	1,151.66
Interest	159.47
State Head Tax Penalties	16.00
	—————
	\$ 25,753.42

From State of New Hampshire:

Interest & Dividends Tax	34.10
Savings Bank Tax	9.24
Class V Highways	2,540.61
Road Toll Refund	138.18
	————— \$ 2,722.13

and Expenditures Fiscal Year Ended Dec. 31, 1958**Expenditures****General Government:**

Town Officers' Salaries	\$ 796.00
Town Officers' Expenses	584.91
Social Security	128.74
Compensation for Tax Collector	125.00
Election & Registration	187.62
Town Hall & Other Town Bldgs.	133.85
	————— \$ 1,956.12

Protection of Persons and Property:

Police Department	\$ 30.00
Fire Department	85.23
Insurance	545.10
Blister Rust	100.00
	————— \$ 760.33

Health & Sanitation

Health Dept. Including Hospitals	\$ 25.00
Town Dump	25.00
	————— \$ 50.00

Highways and Bridges:

Town Road Aid	\$ 591.64
Town Maintenance:	
Summer	\$ 2,695.08
Winter	2,284.85
	————— 4,979.93
General Expenses of Highway	2,635.34
Class V Highways	2,801.41
	————— \$ 11,008.32

Public Welfare:

Old Age Assistance	\$ 864.50
Town Poor	834.72
	————— \$ 1,699.22

Public Service Enterprises:

Cemeteries	\$ 176.20
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Receipts**(Continued)****Appropriation Credits:**

Insurance	34.88
Maintenance - Summer	4.00
Maintenance - Winter	48.00
Old Age Assistance	19.63
Blister Rust	.50

	\$ 107.01

From Local Sources, Except Taxes:

Motor Vehicle Permits	\$ 1,329.56
Dog Licenses	134.60

	\$ 1,464.16

Receipts Other Than Current Revenue:

Temporary Loans	\$ 8,000.00
Sale of Equipment	325.00
Short Term Note - Truck	4,100.00
Filing Fees	2.00
Miscellaneous	5.52
Rental of Town Equipment	508.40

	\$ 12,940.92

Total Receipts from all Sources \$ 42,987.64

Balance, January 1, 1958 5,267.70

Grand Total \$ 48,255.34

Expenditures (Continued)

Patriotic Purposes:

Memorial Day \$ 10.00

Unclassified:

Taxes Bought by Town	\$ 1,881.54
Advertising & Regional Associations	37.61
Damages & Legal Expenses	20.00
	\$ 1,939.15

Interest:

Paid on Temporary Loans	\$ 156.33
Paid on Short Term Loans	74.70
	\$ 231.03

Outlay for New Construction and Improvements:

Town Construction - Bridges	318.99
Town Construction - Roads	59.40
New Equipment - Highway	4,546.63
	\$ 4,925.02

Indebtedness:

Payments on Temporary Loans	8,000.00
Payments on Short Term Loans	2,100.00
	\$ 10,100.00

Payments to Other Governmental Divisions:

State Head Taxes, Penalties Paid to
State Treasurer:

1957 Account	\$ 170.00
1958 Account	306.00
	\$ 476.00
County Tax	697.56
School District:	
1957-58 Appropriation	\$ 6,202.17
1958-59 Appropriation	3,000.00
	9,202.17
	\$ 10,375.73

Total Expenditures for All Purposes \$ 43,231.12

Balance, December 31, 1958 \$ 5,024.22

Grand Total \$ 48,255.34

EXHIBIT B-2

**Summary of Receipts, Expenditures and
Proof of Treasurer's Balance**

Fiscal Year Ended December 31, 1958

Balance, January 1, 1958	\$ 5,267.70
Receipts during year	42,987.64
	<hr/>
	\$ 48,255.34
Expenditures during year	43,231.12
	<hr/>
Balance, December 31, 1958	\$ 5,024.22

Proof of Treasurer's Balance

Balance in Lisbon Savings Bank & Trust Co., as per Statement dated December 31, 1958	\$ 4,928.80
Less: Outstanding Checks	122.35
	<hr/>
	\$ 4,806.45
Add: Deposits Credited: January 5, 1959	215.76
	<hr/>
	\$ 5,022.21
Add: Cash on Hand: December 31, 1958	2.01
	<hr/>
Reconciled Balance, December 31, 1958	\$ 5,024.22

EXHIBIT C-1
Town of Lyman

Summary of Warrants

Fiscal Year Ended December 31, 1958

Debits	1958	Levies of:		
		1957	1956	1955
Cash on Hand A/c Poll Tax	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Uncollected Taxes, January 1, 1958:				
Property Taxes	114.95			
Poll Taxes	22.00	8.00	4.00	
Yield Taxes	871.75			
Taxes Committed to Collector:				
Property Taxes	21,903.13			
Poll Taxes	194.00			
Yield Taxes	1,108.99			
Added Taxes:				
Property Taxes	233.71			
Poll Taxes	2.00	4.00		
Yield Taxes	.96			
Interest Collected	103.74	7.33		
Credits				
	\$23,546.53	\$1,022.03	\$ 8.00	\$ 4.00
Remittances to Treasurer:				
A/c Property Taxes	\$21,784.89	\$ 15.95		
A/c Poll Taxes	168.00	16.00		
A/c Yield Taxes	1,032.58	868.87		
A/c Interest	103.74	7.33		
Discounts Allowed	235.36			
Abatements Allowed:				
Property Taxes	2.86			
Poll Taxes	8.00	4.00	2.00	
Uncollected Taxes, December 31, 1958:				
Property Taxes	113.73	99.00		
Poll Taxes	20.00	8.00	6.00	4.00
Yield Taxes	77.37	2.88		
	\$23,546.53	\$1,022.03	\$ 8.00	\$ 4.00

EXHIBIT C-2

Town of Lyman

Summary of State Head Tax Warrants

Fiscal Year Ended December 31, 1958

Debits	Levies of:				
	1958	1957	1956	1955	
Uncollected Head Taxes, January 1, 1958	\$	\$	\$ 80.00	\$ 20.00	\$ 5.00
Head Taxes Committed to Collector		555.00			
Added during Year	10.00		10.00		
Penalties Collected	8.00		8.00		
	\$ 573.00	\$ 98.00	\$ 20.00	\$ 5.00	
Credits					
Remittances to Collector:					
A/c Head Taxes	\$ 480.00	\$ 60.00			
A/c Penalties	8.00	8.00			
Abatements Allowed	15.00	10.00	5.00		
Uncollected Head Taxes, December 31, 1958	70.00	20.00	15.00	5.00	
	\$ 573.00	\$ 98.00	\$ 20.00	\$ 5.00	

EXHIBIT C-3

Town of Lyman

Summary of Tax Sale Accounts

Fiscal Year Ended December 31, 1958

Debits	Levies of:			
	1958	1957	1956	1955
Unredeemed Taxes, January 1, 1958		\$ 1,561.28	\$ 575.81	\$ 336.86
Tax Sale, Dec. 29, '58	\$ 1,881.54			
Interest After Sale		26.73	12.52	9.15
	\$ 1,881.54	\$ 1,588.01	\$ 588.33	\$ 346.01
Credits				
Remittances to Treasurer:				
A/c Redemptions	\$ 118.31	\$ 823.90	\$ 111.01	\$ 98.44
A/c Interest		26.73	12.52	9.15
Abatements	113.55	102.80	113.47	
Deeded to Town				238.42
Unredeemed Taxes, December 31, 1958	1,649.68	634.58	351.33	
	\$ 1,881.54	\$ 1,588.01	\$ 588.33	\$ 346.01

EXHIBIT D

Summary of Town Clerk's Accounts

Fiscal Year Ended December 31, 1958

Debits

Cash on hand, Jan. 1, 1958 \$ 9.16

Motor Vehicle Permits Issued:

1957 Nos. 194853-194861	\$ 26.43
1958 Nos. 194701-194861	1,303.01
	1,329.44

Dog Licenses Issued:

49 at \$2.00	\$ 98.00
8 at \$5.00	40.00
	<hr/>
	\$ 138.00

Penalties Collected 14 at \$.50	7.00
Filing Fees	2.00

	1,474.20

Credits

Remittances to Treasurer:

A/c Motor Vehicle Permits	\$1,329.56
A/c Dog Licenses	127.60
A/c Penalties	7.00
A/c Filing Fees	2.00
	<hr/>
	\$1,466.16

Add:

Cash on Hand, Dec. 31, 1958 8.04
____ 1,474.20

EXHIBIT E

Cemetery Trust Funds

Statement of Principal, Income and Investments

Fiscal Year Ended December 31, 1958

Fund	Amount of Prin.	Balance Jan.1,58	Income During Year	Expended During Year	Balance Dec.31,58	Bal. of Prin. and Income
Ellen Thornton	\$ 200.00	\$ 35.18	\$ 7.04	\$ 2.00	\$ 40.22	\$ 240.22
Albert Dow	100.00	23.66	3.67	2.00	25.33	125.33
Candis Miner	200.00	59.52	7.77	2.00	65.29	265.29
H. H. Porter	150.00	24.97	5.21	2.00	28.18	178.18
J. E. Richardson	200.00	67.71	8.01	2.00	73.72	273.72
	\$ 850.00	\$ 211.04	\$ 31.70	\$ 10.00	\$ 232.74	\$ 1,082.74

Investments:

Lisbon Savings Bank & Trust Company:

A/c Thornton	Pass Book No. 7855	\$ 240.22
A/c Dow	7716	125.33
A/c Miner	6502	265.29
A/c Porter	8929	178.18
A/c Richardson	6833	273.72
		\$1,082.74

EXHIBIT F

Town Officers' Surety Bonds 1958

	Number	Amount	Term Beginning
Town Clerk:			
Bessie A. Patten			
Travelers Indemnity Co.	640863	\$1,000.00	3-11-58
Town Treasurer:			
Bessie A. Patten			
Travelers Indemnity Co.	640464	\$2,000.00	3-11-58
Tax Collector:			
William H. Stephens, Jr.			
Travelers Indemnity Co.	640496	\$3,900.00	3-11-58
Road Agent:			
Raymond Richards			
Travelers Indemnity Co.	640465	\$ 500.00	3-11-58
Robert Poore			
New Hampshire Fire Ins. Co.		\$ 500.00	6-10-58
Trustees of Trust Funds			
Mildred Presby			
New Hampshire Fire Ins. Co.		\$1,000.00	7-29-58
Stella Meserve			
New Hampshire Fire Ins. Co.		\$1,000.00	7-29-58

ANNUAL REPORT
of the
LYMAN SCHOOL DISTRICT
DISTRICT OFFICERS

School Board

Mrs. Kathleen Locke, Chairman	Term Expires 1959
Mrs. Virginia Fenoff	Term Expires 1960
Mr. Albert Santy	Term Expires 1961

Other District Officers

Mrs. Clara Birch	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Mildred Presby	Clerk
Mrs. Bessie Patten	Auditor
Mr. Albert Santy	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

Teacher

Mrs. Clara Birch	Grades 1-5
Miss Gloria Washburn	School Nurse
Mr. Fred Santy	Custodian

WARRANT

To the Inhabitants of the School District in the town of Lyman, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the twenty-first day of March, 1959, at two o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
9. To see if the District will authorize the School Board to make application for, and to receive, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State Agencies.
10. To transact any other business that may legally come before the meeting.

KATHLEEN LOCKE
VIRGINIA FENOFF
ALBERT SANTY
School Board

BUDGET FOR SCHOOL DISTRICT OF LYMAN 1959-1960

	Paid Out 1957-58	Budget 1958-59	Paid Out to Jan. 1, '59	Proposed Budget 1959-60
Administration				
1. Salaries of District Officers	\$ 100.33	\$ 100.00	\$ 99.66	\$ 100.00
2. Supt. Salary (Local Share)	102.93	125.00	86.00	110.00
3. Tax for Statewide Supervision	84.00	95.00	86.00	86.00
4. Salaries of Other Adm. Personnel	91.71	95.00	78.84	95.00
5. Supplies and Expenses	142.69	125.00	83.60	150.00
Instruction				
6. Teacher's Salary	2,707.96	2,900.00	1,012.56	3,100.00
7. Books and Other Instr. Aids	250.66	120.00	35.56	120.00
8. Scholars' Supplies	244.42	120.00		120.00
10. Supplies and Other Expenses		10.00		10.00
Operation of School Plant				
11. Salaries of Janitors	614.99	615.00	235.95	615.00
12. Fuel or Heat	745.10	350.00	16.50	350.00
13. Water, Light, Supplies and Exp.	105.99	75.00	56.91	175.00
Maintenance of School Plant				
14. Repairs and Replacements	67.37	50.00	198.13	50.00
Auxiliary Activities				
15. Health Supervision	46.36	30.00		85.00
16. Transportation	2,346.20	2,700.00	995.60	2,600.00
17. Tuition	3,004.66	4,500.00	1,540.65	5,200.00
18. Special Activities and Funds		20.00		20.00
Fixed Charges				
19. Retirement and Social Security	201.53	200.00	65.96	225.00
20. Insurance, Treas. Bond and Exp.	183.08	5.00	5.00	5.00
Capital Outlay				
23. New Equipment	5.33	25.00	12.79	25.00
24. Contingency Fund		200.00		200.00
TOTAL	\$11,045.31	\$12,451.00	\$4,523.71	\$13,441.00

SCHOOL BOARD'S ESTIMATE 1959-1960

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1959.

Total amount required to meet School Board's budget as itemized in Column 4 of the Budget Report.

\$13,441.00

Estimated Income of the District

Balance June 30, 1959	\$ 600.00
State Aid	1,100.00
Tuition	400.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$13,441.00 for the school year 1959-1960.

ALBERT SANTY
KATHLEEN LOCKE
VIRGINIA FENOFF
School Board

Recommended Motion:

Moved that the School District raise and appropriate \$13,441.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the Town for school purposes.

STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1957 to June 30, 1958

RECEIPTS

Cash on hand, July 1, 1957	\$ 0.00
State Aid: Foundation Aid	1,611.26
Local Taxation:	
Current Appropriation	9,702.17
Other Sources: Tuition	1,182.00
Per Capita Tax Refund	8.16
	————— \$ 12,503.59

PAYMENTS

Orders of the School Board	\$ 11,045.31
Cash on hand at End of Year (June 30, 1958)	1,458.28
	————— \$ 12,503.59

July 1, 1958 to January 1, 1959

RECEIPTS

Cash on hand, July 1, 1958	\$ 1,458.28
Current Appropriation	3,000.00
State Aid	1,118.26
	————— \$ 5,576.54

PAYMENTS

Orders of the School Board	\$ 4,523.71
Cash on hand at January 1, 1959	1,052.83
	————— \$ 5,576.54

BALANCE SHEET

June 30, 1958

Assets

Cash on Hand June 30, 1958 \$ 1,458.28

Liabilities

Excess of Assets Over Liabilities \$ 1,458.28

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1958

Cash on hand July 1, 1957 \$ 0.00

Received from Selectmen:

Current Appropriation \$ 9,702.17

Received from State Treasurer:

State Aid 1,611.26

Received from Tuitions 1,182.00

Received from all Other Sources:

Refund - Per Capita Tax 8.16

Total Receipts \$ 12,503.59

Total Amount Available for Fiscal Year \$ 12,503.59

Less School Board Orders Paid 11,045.31

Balance on Hand, June 30, 1958 \$ 1,458.28

MYRTLE O. STEPHENS,

Treasurer

STATISTICAL TABLE 1957-1958

SCHOOL	Lyman
TOTAL ENROLLMENT	32
TOTAL AVERAGE ATTENDANCE	26.6
TOTAL AVERAGE APSENCE	1.6
PERCENT OF ATTENDANCE	94.35
AVERAGE TARDINESS	.27

ROLL OF PERFECT ATTENDANCE

Valerie Bonor
 Seth Lyndes
 Raymond Tattersall

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Lyman of which the above is a true summary for the fiscal year ending June 30, 1958 and find them correct in all respects.

BESSIE PATTEN,
 Auditor

SUPERVISORY UNION #34

REPORT OF SUPERINTENDENT'S SALARY

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire, requires that school district annual reports show the total amount paid to the superintendent.

One-half of the supervisory union expenses is prorated among the several school districts of the union on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. The Superintendent of Supervisory Union No. 34 during 1957-58 received a salary of \$7,422.00 which was made up as follows: \$4,250.00 paid by the State Department of Education from the per capita tax and \$3,172.00 prorated among the several school districts. Allowance of \$1,100.00 for travel within the Union was also prorated as stated above.

The table below shows the proration of salary and travel charged to each school district.

<i>District</i>	<i>Salary</i>	<i>Travel</i>
Benton	\$ 36.32	\$ 12.59
Easton	45.04	15.62
Franconia	501.49	173.91
Landaff	85.65	29.70
Lincoln	1,097.04	380.44
Lisbon Special	931.14	322.91
Lisbon Town	227.75	78.98
Lyman	102.93	35.69
Sugar Hill	144.64	50.16
<hr style="width: 100%; border: 0; border-top: 1px solid black; margin: 10px 0;"/>		
	\$3,172.00	\$1,100.00

RONALD A. PERHAM,
Superintendent of Schools

SUPERINTENDENT'S REPORT

To the School Board and Citizens of the Lyman School District:

I herewith submit my sixteenth annual report as Superintendent of Schools.

The total enrollment in your school last year was 32. The average membership was 28.2 and the percent of attendance was 94.35.

There were 4 pupils who attended junior high school and 2 pupils who attended high school in Lisbon.

The present enrollment is as follows: 27 pupils in Grades 1-5, 13 pupils in Grades 6 through 8 at Lisbon, and 6 pupils in the high school. There is one pupil attending St. Johnsbury Academy.

Lyman pays for one pupil attending Orford High School and receives tuition for two children who formerly resided in Lebanon.

There are no students from Lyman to be graduated from Lisbon High School this year.

Work is progressing very well at Lyman School, with Mrs. Clara Birch as teacher. The children are interested in their work, cooperative and show a good degree of responsibility and growth in their school activities.

The school desks are sadly in need of replacement. We plan to start a gradual program, purchasing a few new desks each year.

For many years we have been bothered by water shortage in the fall. If possible during the summer we hope to locate an additional water supply and pipe it to the spring.

The School Board is vitally interested in the education and welfare of every child. I wish to thank each officer of the School District and all members of the community for their help and cooperation towards a successful school year.

Respectfully submitted,

RONALD A. PERHAM,

Superintendent of Schools

LYMAN SCHOOL DISTRICT
Expenditures — 1957-1958

Administration

1. Salaries of District Officers

Albert Santy, Chairman, School Board	\$ 29.33
Virginia Fenoff, School Board	23.52
Kathleen Locke, School Board	26.44
Myrtle Stephens, Treasurer	12.74
Bessie Patten, Auditor	2.94
Mildred Presby, Clerk	1.47
Bernard Knighton, Moderator	1.47
State Treasurer, Soc. Sec.	2.42

	\$ 100.33

2. Superintendent's Salary

Treasurer, Supervisory Union #34	102.93
----------------------------------	--------

3. Tax for Statewide Supervision

Treasurer, State of N. H.	84.00
---------------------------	-------

4. Salaries of Other Administrative Personnel

Albert Santy, Truant Officer	
& Census	7.34
Treasurer, Supervisory Union,	
Secretary	84.37

	91.71

5. Supplies & Expenses

N. H. School Boards Association, dues	5.00
Myrtle Stephens, supplies	3.46
Harrison Publishing House, annual reports	45.00
Treasurer, Supervisory Union #34	89.23

	142.69

Instruction

6. Teachers' Salaries

Clara Birch	2,135.21
Treasurer, State of N. H., Soc. Sec.	60.75
Director of Internal Revenue	382.00
N. H. Teachers Retirement	122.00
Mrs. Trevor Mooney	8.00

	2,707.96

7. Books

The Economy Co.	10.35
American Book Co.	25.14
Chas. E. Merrill Co.	6.90
Scott, Foresman & Co.	94.83
McCormick Mathers	12.24
World Book Co.	26.40
Chas. Scribner's Sons	11.21
Follett Publishing Co.	31.34
Clara Birch	3.94
Allyn & Bacon	18.71
Continental Press	1.64
Readers Digest	3.22
Milton Bradley Co.	2.52
Harr Wagner Publishing Co.	2.22
	—
	250.66

8. Scholars' Supplies

The Peck Co.	11.48
J. L. Hammett Co.	199.91
American Education Publications	15.50
Harr Wagner Publishing Co.	2.64
World Book Co.	2.60
Lisbon Special School District	12.29
	—
	244.42

Operation of School Plant

10. Janitor's Salary

Fred Santy	601.16
Treasurer, State of N. H.	13.83
	—
	614.99

12. Fuel or Heat

Lisbon Grain & Coal Co.	679.90
Wirthmore Stores	59.20
Fred Santy	6.00
	—
	745.10

13. Water, Light, Supplies

Fred Santy, drawing water	54.00
Fred Santy, dry hard slabs	4.50
Public Service Co. of N. H.	41.69
Lyman General Store	5.80
	—
	105.99

Maintenance of School Plant

14. Repairs and Replacements

Florence Merchant, cleaning	12.00
-----------------------------	-------

George Manley, glass & repairing door	11.77
Lisbon Grain & Coal Co.	4.80
Clark-Goudie Hardware	30.30
W. H. Stephens, labor on lock set	8.50

	67.37

Auxiliary Activities

15. Health

H. C. Pickwick, M.D., examinations	19.00
Harvey Locke, bus—dental clinic	5.00
Family Drug Store, first aid supplies	4.36
Lisbon Special School District, unicaps	18.00

	46.36

16. Transportation

Clara Birch	534.00
Harvey Locke	1,812.20

	2,346.20

17. Tuition

Lisbon Special School District	2,676.66
Orford School District	328.00

	3,004.66

Fixed Charges

19. Retirement

N. H. Teachers Retirement	136.62
Treasurer, State of N. H.	52.71
Treasurer, Supervisory Union	11.20
N. H. Dept. Public Welfare	1.00

	201.53

20. Insurance

George Quig	178.08
Merrill's Ins. Agency, treas. bond	5.00

	183.08

Capital Outlay

23. New Equipment

Clark-Goudie Hardware, ball & wash basin	5.33
TOTAL	\$11,045.31

You Can Help Prevent Forest Fires

Twenty-five percent of all forest fires in New Hampshire are caused from careless debris burning—brush, paper, leaves, grass, etc. Most of them are started without the required permit from the local forest fire warden. The cost of extinguishing these fires annually runs into large sums of money.

According to law, responsible parties must pay the cost of putting them out. In addition, violators may be subject to court prosecution with fines running as high as (\$200) two hundred dollars.

In the interest of fire prevention why not eliminate burning at home? Use your town dump. It has been set up for your personal convenience. It provides a suitable place for the disposal of dangerous inflammable waste material and other useless items which accumulate around the home and local stores; brush, etc., cut on your property. Eliminate the hazard of burning yourself. It will be easier for you—personally and financially.

If, however, you do burn on your premises:

1. Secure a permit from your local forest fire warden—the law requires it.
2. Be sure to properly supervise your burning. Don't leave it.
3. Make certain your fire is DEAD OUT before leaving it.

*Save yourself much possible difficulty.
Use your town dump.*

Number of local fires	None
Number of acres burned	None
Number of permits issued	38

H. C. HARTWELL, JR., WM. H. STEPHENS
District Fire Chief Forest Fire Warden

MARRIAGES — 1958

Date and Place of Marriage	Name and Surname of Groom and bride	Residence of Each	Occupation	Name of Parents	Name, Residence and official station of person by whom married
					♂
April 19th Lisbon, N. H.	Richard W. Wentworth Christine P. Wentworth	Littleton Lyman	24 20	Welder Shoe Shop	Roland L. Thornton Lisbon, N. H. Justice of the Peace
June 26th Lisbon, N. H.	Allan A. McPherson Beatrice A. Marsh	Lyman Littleton	28 20	Furniture Worker Furniture Worker	Barriet Smith Theron Aldrich Minnie M. Parker John McPherson Eleanora J. Hughes Walter Marsh Gladys Elliot
July 30th Sugar Hill, N. H.	George A. Towle Margaret S. Richards	Landaff Lyman	22 18	Soldier At Home	Chester A. Towle Margaret B. Rollins Raymond L. Richards Doris R. Sargent
Nov. 8th Newbury, Vt.	Robert Clifford Mable M. Clough	No. Haverhill Lyman	21 18		Leonard E. Clifford Evelyn Bogg Leon H. Clough Mavis Hood
					F. Willis Temple Advent Christian Clergyman Newbury, Vt.

LYMAN BIRTHS — 1958

Place of Birth	Date and Time of Birth	Sex	Living Child No.	Name	Name of Father		Name of Mother		Parents' Residence	Birthplace of Father	Birthplace of Mother	Birthplace of Vermont
					Child No.	Name	Child No.	Name				
Littleton Hospital	F Feb. 20th	✓	1st	Nancy Jean	Leonard A. Labbay		Barbara J. Locke		Lyman	Passumpsic, Vermont	Albany, Vermont	
Littleton Hospital	M June 19th	✓	3rd	Richard Elwin	Durward D. Hubbard		Juanita G. Johnson		Lyman	Lyman	Waterbury, Vermont	
Littleton Hospital	M Aug. 12th	✓	6th	Michael Dwayne	Clifford R. Varney		Beverly J. Tarris		Lyman	Lisbon	Littleton	
Littleton Hospital	M Aug. 20th	✓	4th	Ellis Edward	Edward R. Clough		Alice Y. Longchamp		Lyman	Lyman	St. Johnsbury, Vermont	
Lavermont Hospital	M Nov. 11th	✓	1st	Scott Allen	James E. Locke		Loretta B. Russell		Lyman	St. Johnsbury	Pittsfield, Me. Vt.	

DEATHS — 1958

Date and Place of Death	Name of Deceased	Place of Birth	Sex	Married, Single or Widowed	Name of Father	Name of Mother
May 27 Littleton Hospital	Anthony Burgault	84 Fall River, Mass.	M	Retired	Joseph Richards	Susie Locke
June 23 Littleton Hospital	Raymond L. Richards	53 Lyman	M	Road Agent	John Morse	Adelia Dexter
Aug. 19 Littleton Hospital	Etta A. Stephens	90 No. Lisbon	F		William Aldrich	Nellie Burbank
Aug. 27 Littleton Hospital	Emmett Aldrich	85 Whitefield	M		Albert Hubbard	Jennie Hanno
Dec. 5 Lyman, N. H.	Clarence E. Hubbard	72 Lyman	M			

DEATHS BROUGHT FROM OTHER TOWNS BURIED IN LYMAN — 1958

Name and Place of Death	Date	Years of Age	Place of Birth	Sex	Married, Single or Widowed	Name of Father	Name of Mother
Auralie A. Aldrich	May 10	58	Carroll, N. H.	F	M	None	George Straw
Concord, N. H.							Della Glines
Carrie Burt	July 7	82	Providence	F	W	Retired Eddy
Syracuse, N. Y.							
Herman E. Titus	July 26	73	Lakeport	M	S	Retired	Eva Wheelock
Winthrop, Mass.							
Clarence Chase	Sept. 30	79	Bath	M	M	Retired	Willard Chase
Croydon, N. H.							Lucy Santly

The above Births, Marriages and Death Records are correct according to my best knowledge and belief.
BESSIE A. PATTEN, Town Clerk, Lyman, N. H.

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Harrison Publishing House
Sugar Hill, N. H.

